

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center; padding: 10px;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center; padding: 5px;"> CITY OF _____, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16206300800000 City of Pella PO Box 88 Pella, IA 50219 </div> <div style="text-align: center; font-size: small; margin-top: 10px;"> (Please correct any error in name, address, and ZIP Code) </div>		
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.		

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	4,538,229		4,538,229	4,538,718
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	4,538,229		4,538,229	4,538,718
Delinquent property taxes	0		0	
TIF revenues	692,606		692,606	700,003
Other city taxes	1,503,151	0	1,503,151	1,493,306
Licenses and permits	115,971	0	115,971	107,700
Use of money and property	72,988	61,721	134,709	108,570
Intergovernmental	3,458,534	0	3,458,534	3,156,902
Charges for fees and service	511,269	22,169,061	22,680,330	25,577,493
Special assessments	0	0	0	
Miscellaneous	583,978	3,481,839	4,065,817	593,844
Other financing sources	3,403,093	16,319,408	19,722,501	21,221,047
Total revenues and other sources	14,879,819	42,032,029	56,911,848	57,497,583
Expenditures and Other Financing Uses				
Public safety	2,151,634	0	2,151,634	2,196,755
Public works	1,138,552	0	1,138,552	1,228,449
Health and social services	0	0	0	
Culture and recreation	2,396,827	0	2,396,827	2,450,349
Community and economic development	602,407	0	602,407	581,667
General government	616,806	0	616,806	600,489
Debt service	1,067,803	0	1,067,803	1,067,403
Capital projects	3,400,524	0	3,400,524	3,151,291
Total governmental activities expenditures	11,374,553	0	11,374,553	11,276,403
Business type activities	0	29,292,375	29,292,375	35,145,654
Total ALL expenditures	11,374,553	29,292,375	40,666,928	46,422,057
Other financing uses, including transfers out	3,642,510	7,799,234	11,441,744	9,629,422
Total ALL expenditures/And other financing uses	15,017,063	37,091,609	52,108,672	56,051,479
Excess revenues and other sources over (Under) Expenditures/And other financing uses	-137,244	4,940,420	4,803,176	1,446,104
Beginning fund balance July 1, 2015	5,125,084	8,971,611	14,096,695	14,096,695
Ending fund balance June 30, 2016	4,987,840	13,912,031	18,899,871	15,542,799
Note - These balances do not include \$ <u>687,850</u> held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	
General obligation debt	\$ 2,550,000	Other long-term debt	\$ 161,302	
Revenue debt	\$ 18,674,241	Short-term debt	\$ 0	
TIF Revenue debt	\$ 855,000			
		General obligation debt limit	\$ 36,041,958	

CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		11/10/16	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Ronda Brown	→	641	628-4173	
Signature of Mayor or other City official (Name and Title)			Date signed	
PLEASE PUBLISH THIS PAGE ONLY				

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF PELLA						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	3,658,812	599,279		280,138			4,538,229			4,538,229	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	3,658,812	599,279		280,138	0		4,538,229		T01	4,538,229	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	3,658,812	599,279		280,138	0	0	4,538,229			4,538,229	6			
7	TIF revenues			692,606				692,606		T01	692,606	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	11,671	1,915		848			14,434		T15	14,434	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	104,240						104,240		T15	104,240	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax	4,117	675		299			5,091		T19	5,091	12			
13	Hotel/motel tax	362,451						362,451		T19	362,451	13			
14	Other local option taxes		1,016,935					1,016,935		T09	1,016,935	14			
15	TOTAL OTHER CITY TAXES	482,479	1,019,525	0	1,147	0	0	1,503,151	0		1,503,151	15			
16	Section B - LICENSES AND PERMITS	115,971						115,971		T29	115,971	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	7,876	3,112	1,543	56	161	424	13,172	37,462	U20	50,634	18			
19	Rents and royalties	58,812	675					59,487	18,050	U40	77,537	19			
20	Other miscellaneous use of money and property						329	329	6,209	U20	6,538	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	66,688	3,787	1,543	56	161	753	72,988	61,721		134,709	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants	10,829	4,000			987,523		1,002,352		B89	1,002,352	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes	591,303						591,303		B30	591,303	31			
32								0			0	32			
33	Total Federal grants and reimbursements	602,132	4,000	0	0	987,523	0	1,593,655	0		1,593,655	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF PELLA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		1,279,292					1,279,292		C46	1,279,292	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants		14,950					14,950		C89	14,950	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	169,958	27,884		12,347			210,189		C89	210,189	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	169,958	1,322,126	0	12,347	0	0	1,504,431	0		1,504,431	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	39,672	270,000					309,672			309,672	63		
64	Library service							0		D89	0	64		
65	Township contributions	3,619				47,107		50,726		D89	50,726	65		
66	Fire/EMT service							0		D89	0	66		
67	Police	50						50		D89	50	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	43,341	270,000	0	0	47,107	0	360,448	0		360,448	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	815,431	1,596,126	0	12,347	1,034,630	0	3,458,534	0		3,458,534	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	2,121,472	A91	2,121,472	73		
74	Sewer							0	2,104,317	A80	2,104,317	74		
75	Electric							0	17,344,441	A92	17,344,441	75		
76	Gas							0		A93	0	76		
77	Parking	35,602						35,602		A60	35,602	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage							0	598,831	A81	598,831	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF PELLA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0		A80	0	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees							0		A89	0	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges							0		A89	0	93		
94	Sidewalk street repair charges		1,333					1,333		A44	1,333	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges	19,141						19,141		A89	19,141	99		
100	Park, recreation, and cultural charges	433,468						433,468		A61	433,468	100		
101	Animal control charges	770						770		A89	770	101		
102	Other charges - Specify	15,634						15,634			15,634	102		
103	Zoning Fees	5,321						5,321			5,321	103		
104	TOTAL CHARGES FOR SERVICE	509,936	1,333	0	0	0	0	511,269	22,169,061		22,680,330	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	250	64,850			432,285		497,385	210,890	U99	708,275	108		
109	Deposits and sales/fuel tax refunds							0	1,019	U99	1,019	109		
110	Sale of property and merchandise		3,556					3,556	13,131	U11	16,687	110		
111	Fines	35,194						35,194		U30	35,194	111		
112	Internal service charges							0	30,600	NR	30,600	112		
113	Other miscellaneous - Specify	195		1,529				1,724	3,213,684		3,215,408	113		
114	Police/Fire	26,654						26,654			26,654	114		
115	Library	75						75			75	115		
116	Community Services/Parks	905				8,314		9,219			9,219	116		
117	Airport	78						78			78	117		
118	Public Works/P & Z	8,879	1,214					10,093			10,093	118		
119	Garbage							0	12,515		12,515	119		
120	TOTAL MISCELLANEOUS	72,230	69,620	1,529	0	440,599	0	583,978	3,481,839		4,065,817	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF PELLA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	5,721,547	3,289,670	695,678	293,688	1,475,390	753	11,476,726	25,712,621		37,189,347	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales	1,953	2,610					4,563	98,787	NR	103,350	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	8,177,407	NR	8,177,407	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	687,028			487,145	1,306,310		2,480,483	7,673,012		10,153,495	127		
128	Internal TIF loans and transfers in				299,223	618,824		918,047	370,202		1,288,249	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	688,981	2,610	0	786,368	1,925,134	0	3,403,093	16,319,408		19,722,501	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	6,410,528	3,292,280	695,678	1,080,056	3,400,524	753	14,879,819	42,032,029		56,911,848	132		
133												133		
134	Beginning fund balance July 1, 2015	2,037,044	1,682,845	1,216,437	10,430	0	178,328	5,125,084	8,971,611		14,096,695	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	8,447,572	4,975,125	1,912,115	1,090,486	3,400,524	179,081	20,004,903	51,003,640		71,008,543	136		
137												137		
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF PELLA						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	2,042,162	10,626					2,052,788		E62	2,052,788	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation	1,599						1,599		E04	1,599	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation							0		E89	0	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	93,907						93,907		E24	93,907	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	3,340						3,340		E32	3,340	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	2,141,008	10,626		0	0	0	2,151,634			2,151,634	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF PELLA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	182,103	817,887					999,990		E44	999,990	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	32,526						32,526		E44	32,526	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation	106,036						106,036		E01	106,036	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	320,665	817,887		0	0	0	1,138,552			1,138,552	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF PELLA		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF PELLA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	571,502	40,516					612,018		E52	612,018	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	695,005	60,060					755,065		E61	755,065	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	624,181	1,016					625,197		E61	625,197	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	226,341	4,958					231,299		E61	231,299	135
136	Other culture and recreation	173,248						173,248		E61	173,248	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,290,277	106,550		0	0	0	2,396,827			2,396,827	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	284,443						284,443		E89	284,443	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	269,772						269,772		E29	269,772	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation			7,438				7,438		E89	7,438	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			40,754				40,754		E89	40,754	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	554,215	0	48,192	0	0	0	602,407			602,407	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF PELLA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
159	Section F — GENERAL GOVERNMENT											159	
160	Mayor, council and city manager — Current operation	36,402						36,402		E29	36,402	160	
161	Purchase of land and equipment							0		G29	0	161	
162	Clerk, Treasurer, financial administration — Current operation	139,243						139,243		E23	139,243	162	
163	Purchase of land and equipment							0		G23	0	163	
164	Elections — Current operation							0		E89	0	164	
165	Purchase of land and equipment							0		G89	0	165	
166	Legal services and city attorney — Current operation							0		E25	0	166	
167	Purchase of land and equipment							0		G25	0	167	
168	City hall and general buildings — Current operation	298,434						298,434		E31	298,434	168	
169	Purchase of land and equipment							0		G31	0	169	
170	Construction							0		F31	0	170	
171	Tort liability — Current operation	108,826						108,826		E89	108,826	171	
172	Other general government — Current operation	21,782	12,119					33,901		E89	33,901	172	
173	Purchase of land and equipment							0		G89	0	173	
174								0			0	174	
175								0			0	175	
176	TOTAL GENERAL GOVERNMENT	604,687	12,119	0	0	0	0	616,806			616,806	176	
177	Section G — DEBT SERVICE				1,067,803			1,067,803			1,067,803	177	
178								0			0	178	
179								0			0	179	
180								0			0	180	
181								0			0	181	
182	TOTAL DEBT SERVICE	0	0	0	1,067,803	0	0	1,067,803			1,067,803	182	
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183	
184	General Capital Projects					622,940		622,940			622,940	184	
185	Sports Park					602,842		602,842			602,842	185	
186	Street Projects					2,174,742		2,174,742			2,174,742	186	
187	Subtotal Regular Capital Projects	0	0			0	3,400,524	0			3,400,524	187	
188	— TIF CAPITAL PROJECTS — Specify										0	188	
189								0			0	189	
190								0			0	190	
191								0			0	191	
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192	
193	TOTAL CAPITAL PROJECTS	0	0	0	0	3,400,524	0	3,400,524			3,400,524	193	
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	5,910,852	947,182	48,192	1,067,803	3,400,524	0	11,374,553			11,374,553	194	
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195	
196												196	

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF PELLA		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								1,489,924	E91	1,489,924	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,170,822	E80	1,170,822	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation								18,167,413	E92	18,167,413	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								530,012	E81	530,012	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF PELLA						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — <i>Cont.</i>											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,168,382		1,168,382	242
243	Enterprise Capital Projects								6,395,620		6,395,620	243
244	Enterprise TIF Capital Projects								370,202		370,202	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								29,292,375		29,292,375	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	5,910,852	947,182	48,192	1,067,803	3,400,524	0	11,374,553	29,292,375		40,666,928	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	424,791	1,929,470					2,354,261	7,799,234		10,153,495	255
256	Internal TIF loans/repayments and transfers out			1,288,249				1,288,249			1,288,249	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	424,791	1,929,470	1,288,249	0	0	0	3,642,510	7,799,234		11,441,744	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	6,335,643	2,876,652	1,336,441	1,067,803	3,400,524	0	15,017,063	37,091,609		52,108,672	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable						140,000	140,000			140,000	263
264	Restricted	1,010	2,098,473	575,674	22,683		39,081	2,736,921			2,736,921	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	2,110,919						2,110,919			2,110,919	267
268	Total Governmental	2,111,929	2,098,473	575,674	22,683	0	179,081	4,987,840			4,987,840	268
269	Proprietary								13,912,031		13,912,031	269
270	Total ending fund balance June 30, 2016	2,111,929	2,098,473	575,674	22,683	0	179,081	4,987,840	13,912,031		18,899,871	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	8,447,572	4,975,125	1,912,115	1,090,486	3,400,524	179,081	20,004,903	51,003,640		71,008,543	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF PELLA Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....		Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$		Purpose Highways..... All other.....				Amount paid to State L44 \$ L89 \$	
Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
Total salaries and wages paid.....						Amount - Omit cents Z00 \$		5,798,201	
Part V DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year	
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)	
1. Water utility	19U \$ 1,913,879	29U \$ 4,151,782	39U \$	49U \$	49U \$	49U \$ 6,065,661	49U \$	I91 \$	64,114
2. Sewer utility	19U 6,121,000	29U	39U 467,420	49U	49U	49U 5,653,580	49U	I89	158,878
3. Electric utility	19U 3,245,000	29U 4,000,000	39U 290,000	49U	49U	49U 6,955,000		I92	126,921
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U 1,110,000	29U	39U 255,000	49U	49U 855,000	49U	49U	I89	42,436
9. Library	19U 270,000	29U	39U 270,000	49U	49U	49U	49U	I89	10,024
10. LOSST Bonds	19U 2,880,000	29U	39U 330,000	49U 2,550,000	49U	49U	49U	I89	56,675
11. Lease	19U 253,474	29U	39U 92,172	49U	49U	49U	49U 161,302	I89	7,248
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
Total long-term debt	15,793,353	8,151,782	1,704,592	2,550,000	855,000	18,674,241	161,302		466,296
B. Short-term debt		Amount - Omit cents							
Outstanding as of JULY 1, 2015				61V \$					
Outstanding as of JUNE 30, 2016				64V \$					
Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2014/FY2016									
Actual valuation -- January 1, 2014				\$	720,839,164		x .05 = \$		36,041,958
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016									
Type of asset	Bond and interest funds (a)		Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)			
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01		W31	W61					
	\$	4,110,829	\$		15,202,076	19,312,905			
	REMARKS								
V98									